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STATE AND COUNTY BOARDS OF EQUALIZATION

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STATE AND COUNTY BOARDS OF EQUALIZATION. Assembly Constitutional Amendment 4. Amends section 9, Article XIII of Constitution. Divides State into five equalization districts; declares State Board of Equalization, consisting of member from each district, be elected by qualified electors of respective districts. Eliminates Controller. Prescribes powers and duties of State and county boards of equalization. Provides members of present board continue in office until end of terms; that Governor appoint fifth member to serve until next election. Provides Legislature may re-define districts, change and stagger terms of office of board members. Eliminates prohibition against assessing certain property above face value.

YES

NO

(For full text of measure, see page 25, Part II)

Argument in Favor of Assembly Constitutional Amendment No. 4

The purpose of this amendment is to create a new district of the State Board of Equalization to consist of Los Angeles County, and to eliminate the State Controller as ex officio member of the board.

With the election of a new member from the new district, the board will consist of five members devoting full time to their duties.

The reasons that this change is necessary are as follows:

The State Board of Equalization was provided for in the Constitution of 1879, and originally its duties consisted entirely in equalizing the valuation of taxable property between the counties. The districts consisted of the four congressional districts existing in 1879.

After 59 years, despite changing population, no geographical change has been made in the districts, although the number of congressional districts has increased from 4 to 20.

The duties of the board have in the meantime been greatly changed. During recent legislative sessions, the Legislature, by new revenue laws, has imposed upon the board additional administrative duties involved in the collection of \$334,500,052 per biennium of the State's money.

The people, in 1934, imposed upon the board the very important duty of enforcement of the law relating to liquor control, with a grave responsibility in relation to public morals and public welfare.

Since the adoption of the Riley-Stewart Tax Plan, the board is charged with the responsibility of the valuation of certain public utilities.

The position of Los Angeles County is very much different than it was in 1879 and the following statistical information will demonstrate that the county is entitled to a representative upon the board:

<i>Fourth District Consists of 8 Southern Counties</i>	<i>Los Angeles County</i>
Registered voters-----54.12%	43.00%
Sales tax paid-----52.65%	42.00%
Excise tax-----56.70%	46.00%
Assessed tangible property 47.76%	35.37%

The county of Los Angeles has 1,396,606 registered voters, or 43 per cent of the State vote. It has 4,482 separate taxing units and as many tax rates. Does it not appear that it should be entitled to a representative on the board?

Does an arrangement appear to you to be the type of representative government the framers of the Constitution intended when three members of a board who reside in northern California and represent three northern districts, control the fourth district, when the fourth district has more than half the voters, pays more than half the sales and excise taxes, and has almost half of the assessed tangible personal property?

The county of Los Angeles is entitled to representation on this board.

The present situation amounts, in effect, to taxation without fair representation.

Vote "YES" on this amendment.

JAMES J. BOYLE,
Member of the Assembly,
Sixty-sixth District.

**Argument Against Assembly Constitutional
Amendment No. 4**

An increased tax burden will be placed upon the people of this State in the event this measure is approved, by the addition to the State Board of Equalization of another salaried member. Further, this measure will remove the State Controller as an ex officio member of the Board of Equalization, which position this official has occupied under the present section of the Constitution since its adoption in 1884. Removal of the State Controller from this board is neither desirable nor necessary.

Without the State Controller as a member of the board, the Board of Equalization will consist entirely of persons elected to office as the result of political activity or through political contacts, without regard to their merit or fitness for the position. The presence of the State Controller on this board is needed in order to furnish impartial advice, a broader experience, and assistance in fiscal matters, available only from this important fiscal agency of the State.

This measure is submitted under the guise of affording better representation to the southern part of the State in proportion to population. However, even under this measure the

districts set up are grossly unequal in population, assessed valuation of property, and in the amount of taxes collected from each. Further the creation of another district will lead more political patronage which is neither necessary nor desirable and should be avoided.

Authorizing the Legislature to change, not only the term of office of the members elected to the board, but also the areas of districts is unwise and will likely lead to disastrous and unfair results.

For example, it would be possible to have only ONE member elected for the entire State of California, exclusive of the county of Los Angeles, while providing that the remaining *four* of the five members of the board be elected from the county of Los Angeles alone. Obviously, such a measure is contrary to public welfare and will impair the interests of all the rural and other areas of the State, hence should be vigorously opposed and defeated by the voters.

Respectfully submitted.

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